

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 493,959,362	\$ 180,433,137	\$ 857,043,744	\$ 1,531,436,243
In custody of other officials	1,099,776	-	-	1,099,776
With fiscal agent	-	38,906,134	27,642,763	66,548,897
Accounts receivable	734,702	-	176,461	911,163
Interest receivable	1,263,801	496,442	2,193,089	3,953,332
Taxes receivable, delinquent	1,526,351	70,304	-	1,596,655
Special assessments receivable	520	168,173,930	-	168,174,450
Due from other funds	22,837,212	208,163	87,288,660	110,334,035
Due from other governmental units	65,059,668	1,862,348	14,896,732	81,818,748
Prepaid items	28,311	-	-	28,311
Total assets	<u>\$ 586,509,703</u>	<u>\$ 390,150,458</u>	<u>\$ 989,241,449</u>	<u>\$ 1,965,901,610</u>
Liabilities				
Accounts payable	\$ 19,965,121	\$ 72,639	\$ 53,717,568	\$ 73,755,328
Accrued payroll	8,138,763	-	74,417	8,213,180
Due to other funds	44,558,510	80,076	294,075	44,932,661
Due to other governmental units	17,428,755	455,098	-	17,883,853
Interfund advances payable	-	1,995,292	-	1,995,292
Unearned revenue and other liabilities	13,113,410	1,679	17,419,490	30,534,579
Total liabilities	<u>103,204,559</u>	<u>2,604,784</u>	<u>71,505,550</u>	<u>177,314,893</u>
Deferred Inflows of Resources				
Unavailable grant revenue	1,444,907	-	2,283,884	3,728,791
Unavailable property taxes	1,363,582	67,444	-	1,431,026
Unavailable special assessments	-	168,131,374	-	168,131,374
Unavailable other revenue	-	1,862,348	-	1,862,348
Total deferred inflows of resources	<u>2,808,489</u>	<u>170,061,166</u>	<u>2,283,884</u>	<u>175,153,539</u>
Fund Balances				
Nonspendable	3,128,311	-	-	3,128,311
Restricted	306,857,927	147,218,853	324,544,958	778,621,738
Committed	4,625,308	-	32,343,369	36,968,677
Assigned	165,885,109	70,265,655	558,563,688	794,714,452
Total fund balances	<u>480,496,655</u>	<u>217,484,508</u>	<u>915,452,015</u>	<u>1,613,433,178</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 586,509,703</u>	<u>\$ 390,150,458</u>	<u>\$ 989,241,449</u>	<u>\$ 1,965,901,610</u>

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 97,877,539	\$ 24,632	\$ -	\$ 97,902,171
Special assessments	430,972	23,196,507	-	23,627,479
Licenses and permits	25,657,112	-	-	25,657,112
Intergovernmental revenue				
Consolidated tax	8,593,145	-	-	8,593,145
Other	372,099,852	94,986,078	95,771,461	562,857,391
Charges for services	28,356,085	-	8,205,792	36,561,877
Fines and forfeitures	5,371,168	-	-	5,371,168
Interest	137,517	359,214	(14,742)	481,989
Other	18,374,579	563,910	1,025,272	19,963,761
Total revenues	<u>556,897,969</u>	<u>119,130,341</u>	<u>104,987,783</u>	<u>781,016,093</u>
Expenditures				
Salaries and wages	151,763,510	-	1,599,674	153,363,184
Employee benefits	74,979,101	-	734,818	75,713,919
Services and supplies	304,566,452	2,529,736	37,826,413	344,922,601
Capital outlay	10,551,663	-	239,337,176	249,888,839
Principal	425,004	125,775,988	-	126,200,992
Interest	157,577	61,828,627	-	61,986,204
Bond issuance costs	-	3,664,595	35,000	3,699,595
Total expenditures	<u>542,443,307</u>	<u>193,798,946</u>	<u>279,533,081</u>	<u>1,015,775,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,454,662</u>	<u>(74,668,605)</u>	<u>(174,545,298)</u>	<u>(234,759,241)</u>
Other Financing Sources (Uses):				
Transfers from other funds	121,255,911	68,706,501	222,315,503	412,277,915
Transfers to other funds	(113,802,068)	(1,344,064)	(61,893,618)	(177,039,750)
Refunding bonds issued	-	593,310,000	-	593,310,000
Premium on bonds issued	-	98,560,447	-	98,560,447
Payments to escrow agent	-	(691,864,607)	-	(691,864,607)
Total other financing sources (uses)	<u>7,453,843</u>	<u>67,368,277</u>	<u>160,421,885</u>	<u>235,244,005</u>
Net change in fund balance	21,908,505	(7,300,328)	(14,123,413)	484,764
Fund Balance				
Beginning of year	<u>458,588,150</u>	<u>224,784,836</u>	<u>929,575,428</u>	<u>1,612,948,414</u>
End of year	<u>\$ 480,496,655</u>	<u>\$ 217,484,508</u>	<u>\$ 915,452,015</u>	<u>\$ 1,613,433,178</u>